



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
PCCIT, AP & TELANGANA

To, SAHRUDAYA HEALTH CARE PRIVATE LIMITED MEDICOVER HOSPITALS,HEALTH CITY CHINNAGADILI, ARILOVA VISAKHAPATNAM,Andhra Pradesh India	
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PAN: AAPCS2663H	Dated: 15/06/2022	DIN & Order No : ITBA/COM/F/17/2022-23/1043449349(1)
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Sir/ Madam/ M/s,

Subject: Proceedings under section 17(2) - Order

Sub: Approval of Hospital u/s 17(2)(viii)(ii)(b) of the Income Tax, 1961 in the case of **M/s Sahrudaya Healthcare Pvt Ltd, Door No 22-99, Kalyani Towers, Opp Gandemma Temple, Near BHEL Cross Roads, N.H. RC Puram Road, Sangareddy District.** – Order- Issue of regarding.

Ref: Assessee's application filed on 22.12.2020.

::ORDER::

*In exercise of the powers conferred under sub-clause (b) of clause (ii) of the proviso to clause (viii) of sub-section (2) of section 17 of the Income Tax Act, 1961 read with Rule 3A of the Income Tax Rules, 1962, I the Principal Chief Commissioner of Income Tax, Hyderabad hereby approve of **M/s Sahrudaya Healthcare Pvt Ltd, Door No 22-99, Kalyani Towers, Opp Gandemma Temple, Near BHEL Cross Roads, N.H. RC Puram Road, Sangareddy District**– for the purpose of clause(ii)(b) of the proviso to section 17(2)(viii) of the Income Tax Act, 1961.*

2. *Any sum paid by an employer **M/s Sahrudaya Healthcare Pvt Ltd, Door No 22-99, Kalyani Towers, Opp Gandemma Temple, Near BHEL Cross Roads, N.H. RC Puram Road, Sangareddy District** - for the purpose of medical treatment of the specified diseases or ailments mentioned in Rule 3A(2) of Income Tax Rules, 1962, of any employee or any member of family of such employee, shall not be treated as perquisite for the purpose of section 15 read with such section 17 of the Income Tax Act, 1961 and such sum shall be exempt from Income Tax in the hands of the employee. The employer will not be liable to deduct tax u/s 192 of the I.T Act, 1961 in respect of such sum.*

3. *The approval is only for the purpose of clause(ii)(b) of the proviso to section 17(2)(viii) of the*

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Income Tax Act, 1961 and shall not be construed as approval of the Central Government or the Principal Chief Commissioner of Income Tax, Hyderabad or any statutory authority under the Government for any other purpose.

4. The approval is subject to the hospital's continued compliance with the statutory conditions under Rule 3A (1) necessary for such approval and such modifications as may be necessitated by any amendment to the provisions governing the approval under the Income Tax Act, 1961.

5. The above approval is granted subject to the following terms and conditions:

- 1. The approval is not transferable.*
- 2. The hospital shall at all reasonable times be open for inspection by such officials of the Income Tax Department as/or duly authorized in this behalf.*
- 3. The Hospital shall conform to such conditions as are prescribed under proviso(ii)(b) to clause (viii) of sub section (2) to section 17 of the Income Tax, 1961 and Rule 3A(1) of the Income Tax Rules, 1962. In the event the hospital ceases to satisfy any of the conditions prescribed by law, it will be mandatory on the part of the hospital to notify the approval issuing Authority of such fact immediately.*
- 4. The application for renewal of approval should be submitted at least 30 days before the expiry of current approval.*
- 5. For the purpose of extension of approval, a certificate should be filed to the effect that all the conditions specified in Rule 3A of the I.T Rules, 1962 continue to be satisfied and that no substantive/material change has occurred in the facts reported in the original application.*
- 6. This approval shall be effective from **15.06.2022** and will remain valid till **14.06.2025**.*

ATUL PRANAY
PCCIT, AP & TELANGANA

Copy to:

- 1. All the Pr.Chief Commissioners of Income Tax(CCA) in India.*
- 2. The Chief Commissioners of Income Tax, Hyderabad*
- 3. The Director General of Income Tax(Inv), Hyderabad.*
- 4. All the Pr. Commissioners and Commissioners of Income Tax in A.P & T.S in region.*
- 5. The Office file/Guard file.*

ATUL PRANAY
PCCIT, AP & TELANGANA

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